TO: HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES, AND OTHERS CONCERNED SUBJECT: U.S. GOVERNMENT STANDARD GENERAL LEDGER

1. PURPOSE

This bulletin provides Federal agencies with changes to the U.S. Government Standard General Ledger (SGL), through February 1997.

2. CHANGES TO THE SGL

Agencies should update their copies of the SGL, Treasury Financial Manual (TFM) Supplement No. 2 (S2), by inserting the updated attachments (listed below) in the appropriate sections of the document.

Attachment 1, Revised SGL Chart of Accounts, replaces pages 1 through 16 in Section I (April 12, 1996). New and changed accounts are highlighted. Accounts not appearing in this revision have been deleted from the SGL.

Note:

This includes approved changes as proposed at the SGL Board meetings November 21, 1996 and February 13, 1997 for implementation effective October 1, 1997.

Attachment 2, SGL Accounts and Definitions, replaces pages 1 through 69 in Section II (April 12, 1996).

Attachment 3, Revised report crosswalk for the SF-133 (OMB Circular A-34, dated December 26, 1995). This attachment replaces the SF-133 crosswalk dated April 25, 1996. Use for FY 1997 reporting. Insert this attachment in Section V.

Attachment 4, Report crosswalk for the FMS 2108. This attachment replaces FMS 2108 crosswalk dated September 20, 1996. **Use for FY 1997 reporting.** Insert this attachment in Section V.

Attachment 5, Report crosswalks for the Statement of Financial Position and the Statement of Operations (and changes in Net Position) as prescribed in OMB Bulletin 94-01, November 16, 1993. This attachment replaces the Statement of Financial Position and the Statement of Operations (and changes in Net Position) crosswalks dated March 25, 1996. These reports are required for FY 1997 reporting. Insert this attachment in Section V.

Attachment 6, Revised report crosswalk for the SF-133 (OMB Circular A-34, dated April 1997). Use for FY 1998 reporting. Insert this attachment in Section V.

Attachment 7, Report Crosswalks for the Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, Statement of Custodial Activity as prescribed in OMB Bulletin 97-01, October 16, 1996. These reports are required for FY 1998 reporting. Insert this attachment in Section V.

Attachment 8, Formats for Reports in Attachment 7. Report formats are based on OMB guidance but have been amended, as deemed appropriate, to facilitate proper use of the crosswalks. These formats are not intended as authoritative or to dilute the flexibility provided to agencies by the OMB Bulletin 97-01 policy statement.

3. EFFECTIVE DATE

Changes to accounts and definitions (Attachments 1 & 2) are effective October 1, 1997.

Crosswalks for the SF-133 (Attachment 3), FMS 2108 (Attachment 4), Statement of Financial Position, and the Statement of Operations (and changes in Net Position) (Attachment 5) are effective for fiscal year 1997 reporting.

Crosswalks for the SF-133 (Attachment 6), and the financial statements (Attachments 7 & 8) are effective for fiscal year 1998 reporting.

4. REFERENCES

The following reference material contains additional guidance related to the changes herein:

OMB Circular A-34, Instructions on Budget Execution (December 26, 1995). Call (202)395-7332 to obtain copy.

OMB Bulletin 94-01, Form and Content of Agency Financial Statements (November 16, 1993). Call (202)395-7332 to obtain copy.

OMB Bulletin 97-01, Form and Content of Agency Financial Statements (October 16, 1996). Call (202)395-7332 to obtain copy.

I TFM 2-4200, Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement).

Additional guidance is available on the SGL home page.

http://www.fms.treas.gov/sglhome.html

5. **INQUIRIES**

Questions concerning this bulletin should be directed to your agency's SGL Board representative or:

Financial Standards and Reporting Division Financial Management Service Department of the Treasury Prince George's Metro Center II 3700 East-West Highway Hyattsville, MD 20782 (Telephone 202-874-9980)

Date: May 16, 1997

Russell D. Morris Commissioner

Russel D. Money

Attachments